

Maulidatul Hasanah. (2025). Dinamika Keuangan Sapi Karapan: Analisis Fenomenologi Transendental Investasi, Pengeluaran, dan Profitabilitas (Skripsi). Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis. Universitas Trunojoyo Madura.

ABSTRAK

Penelitian ini dilatarbelakangi oleh fenomena unik dalam tradisi karapan sapi di Madura, di mana aspek ekonomi dan budaya berpadu dalam satu sistem nilai yang kompleks. Tradisi ini tidak hanya menggambarkan kompetisi adu cepat sapi, tetapi juga merepresentasikan identitas sosial, simbol status, serta bentuk investasi yang memiliki makna ekonomi dan non-ekonomi bagi para pelaku. Oleh karena itu, penelitian ini dilakukan untuk memahami secara mendalam bagaimana dinamika keuangan, meliputi investasi, pengeluaran, dan profitabilitas. Dihayati oleh para pemilik tim karapan sapi sebagai pengalaman hidup (*lived experience*). Metode yang digunakan adalah pendekatan kualitatif dengan Fenomenologi Transendental, yang menekankan pada penanguhan penilaian peneliti terhadap fenomena guna memahami makna murni dari pengalaman subjek. Data diperoleh melalui wawancara mendalam dan observasi langsung terhadap tiga tim karapan sapi besar dan dilaksanakan di lokasi berbeda, yaitu Sernaser99–Lanyala99 (Pamekasan), Stell Balap (Sampang), dan Gagak Rimang Team (GRT) (Bangkalan). Hasil penelitian menunjukkan bahwa dinamika keuangan dalam karapan sapi memiliki makna ganda. Investasi dipahami bukan semata sebagai modal ekonomi, tetapi juga sebagai simbol kehormatan dan bentuk pengabdian terhadap budaya. Pengeluaran yang besar dianggap sebagai pengorbanan wajar demi prestise dan kelangsungan tradisi. Sementara profitabilitas tidak hanya diukur dari hadiah atau penjualan sapi, tetapi juga dari pengakuan sosial dan kehormatan dalam komunitas. Setiap tim menunjukkan karakter yang berbeda dalam mengelola keuangan, namun semuanya menyatu dalam nilai kesetiaan terhadap tradisi leluhur dan kebanggaan sosial. Penelitian ini merekomendasikan agar studi selanjutnya melibatkan tim perintis dan lapisan masyarakat lain yang terlibat dalam ekosistem karapan sapi, seperti pelatih, joki, dan sponsor, untuk memperkaya perspektif fenomena ekonomi-budaya ini.

Kata Kunci : Dinamika Keuangan, Fenomenologi Transendental, Investasi Budaya, Profitabilitas Sosial, Sapi Karapan

Maulidatul Hasanah. (2025). *Financial Dynamics of Bull Racing: An Analysis Transcendental Phenomenologi of Investment, Expenditure, and Profitability (Undergraduate Thesis)*. Department of Accounting, Faculty of Economics and Business, University of Trunojoyo Madura.

ABSTRACT

This research was motivated by the unique phenomenon of the karapan sapi (bull racing) tradition in Madura, where economic and cultural aspects merged into a complex value system. This tradition not only represented a competition of speed between bulls but also symbolized social identity, status, and a form of investment with both economic and non-economic meanings for its participants. Therefore, this study was conducted to deeply understand how financial dynamics, including investment, expenditure, and profitability, were experienced by the owners of karapan sapi teams as a lived experience. The method used was a qualitative approach with a Transcendental phenomenologi, which emphasized the suspension of the researcher's judgment toward the phenomenon in order to grasp the pure meaning of the subjects' experiences. Data were obtained through in-depth interviews and direct observation of three major karapan sapi teams conducted in different locations: Sernaser99–Lanyala99 (Pamekasan), Stell Balap (Sampang), and Gagak Rimang Team (GRT) (Bangkalan). The results showed that financial dynamics in karapan sapi carried a dual meaning. Investment was understood not merely as an economic capital but also as a symbol of honor and a form of devotion to cultural tradition. Large expenditures were perceived as reasonable sacrifices for prestige and the continuity of tradition. Meanwhile, profitability was not only measured by prizes or cattle sales but also by social recognition and community honor. Each team demonstrated different characteristics in managing finances, yet all shared a strong sense of loyalty to ancestral traditions and collective pride. This study recommended that future research involve pioneer teams and other social layers engaged in the karapan sapi ecosystem such as trainers, jockeys, and sponsors to enrich the perspective of this cultural-economic phenomenon.

Keywords: Bull Racing, Cultural Investment, Financial Dynamics, Social Profitability, Transcendental Phenomenology.